

AMENDMENT TO THE CLAIMS

Please amend the claims as follows:

1. (Canceled.)
2. (New) A method of manufacturing a semiconductor device comprising:
forming an amorphous semiconductor island over a first surface of a substrate;
and
irradiating a laser light toward the amorphous semiconductor island for forming a crystalline semiconductor island,
wherein one part of the laser light is irradiated on a first surface of the amorphous semiconductor island,
wherein another part of the laser light is transmitted through the substrate and reflected by a reflection plate and transmitted through the substrate again and irradiated on a second surface of the amorphous semiconductor island, and
wherein the second surface of the semiconductor island is on an opposite side of the first surface of the semiconductor island.
3. (New) A method according to claim 2, wherein the reflection plate has a diffusion reflection ratio of 50 through 70% with respect to the laser light.
4. (New) A method according to claim 2, further comprising a step of forming a base film over the substrate before the step of irradiating the laser light.
5. (New) A method according to claim 2, wherein the reflection plate has a surface having projections and depressions, where the laser light is reflected.
6. (New) A method according to claim 2, wherein the semiconductor device is incorporated into an electronic appliance selected from the group consisting of a liquid crystal display, an EL display, a personal computer, a video camera, a portable information terminal, a digital camera, a digital video disk player, a goggle-type display, an electronic game device, and a projector.
7. (New) A method of manufacturing a semiconductor device

comprising:

forming an amorphous semiconductor island over a first surface of a substrate;
irradiating a laser light toward the amorphous semiconductor island for
forming a crystalline semiconductor island; and

removing a part of the crystalline semiconductor island by etching,
wherein one part of the laser light is irradiated on a first surface of the
amorphous semiconductor island,

wherein another part of the laser light is transmitted through the substrate and
reflected by a reflection plate and transmitted through the substrate again and
irradiated on a second surface of the amorphous semiconductor island, and

wherein the second surface of the semiconductor island is on an opposite side of the
first surface of the semiconductor island.

8. (New) A method according to claim 7, wherein the reflection plate
has a diffusion reflection ratio of 50 through 70% with respect to the laser light.

9. (New) A method according to claim 7, further comprising a step of
forming a base film over the substrate before the step of irradiating the laser light.

10. (New) A method according to claim 7, wherein the reflection plate
has a surface having projections and depressions, where the laser light is reflected.

11. (New) A method according to claim 7, wherein the semiconductor
device is incorporated into an electronic appliance selected from the group consisting
of a liquid crystal display, an EL display, a personal computer, a video camera, a
portable information terminal, a digital camera, a digital video disk player, a goggle-
type display, an electronic game device, and a projector.